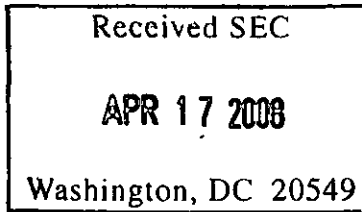


Paras Madho
Director
Securities Operations



NYSE Group, Inc. | 20 Broad Street
New York, New York 10005
1 212.656.5026 | 1 212.656.5893
pmadho@nyse.com



08048391

April 17, 2008

CERTNYS
001-34025

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, Intrepid Potash, Inc., Common Stock, par value \$0.001 per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on April 17, 2008. Tentative listing date - April 22, 2008.

Sincerely,

PROCESSED

APR 23 2008

THOMSON
FINANCIAL

END